



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: AVOCA MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 188  
AVOCA, WI 53506

For the Year Ended: DECEMBER 31, 2000

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

I DORIS KIENITZ of  
(Person responsible for accounts)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

CLERK - TREASURER

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(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** AVOCA MUNICIPAL WATER UTILITY**Utility Address:** P.O. BOX 188  
AVOCA, WI 53506**When was utility organized?** 1/1/1950**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MS DORIS KIENITZ**Title:** CLERK-TREASURER**Office Address:**P.O. BOX 188  
AVOCA, WI 53506**Telephone:** (608) 532 - 6831**Fax Number:** (605) 532 - 6831 EXT**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MR CHAD C FREYMILLER**Title:** STAFF ACCOUNTANT**Office Address:** JOHNSON BLOCK & CO. INC.229 HIGH ST.  
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** JBCMP@MHTC.NET

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MR JAY H BENNET, CPA**Title:** SENIOR AUDITOR IN CHARGE**Office Address:** JOHNSON BLOCK & CO. INC.  
229 HIGH ST.  
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** JBCMP@MHTC.NET**Date of most recent audit report:** 2/20/2001**Period covered by most recent audit:** 1/1/00 - 12/31/00

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR JOSEPH FOREMAN**Title:** UTILITY SUPERINTENDENT**Office Address:**  
P.O. BOX 188  
AVOCA, WI 53506**Telephone:** (608) 532 - 6831**Fax Number:** (608) 532 - 6831**E-mail Address:**

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**Name of utility commission/committee:** Village Board

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**Names of members of utility commission/committee:**MR ROBERT FRANKLIN  
MR ADAM LINS  
MS DIANNE NACHTIGAL  
MS DONNA NONDORF  
MS JANET PERKINS, VILLAGE PRESIDENT  
MR LOGAN SWINEHART  
MR DEAN YANSKE

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	94,248	82,898	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	34,020	41,217	<b>2</b>
Depreciation Expense (403)	22,926	22,193	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	23,703	22,289	<b>5</b>
<b>Total Operating Expenses</b>	<b>80,649</b>	<b>85,699</b>	
<b>Net Operating Income</b>	<b>13,599</b>	<b>(2,801)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>13,599</b>	<b>(2,801)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	8,497	9,757	<b>9</b>
Miscellaneous Nonoperating Income (421)	63	100	<b>10</b>
<b>Total Other Income</b>	<b>8,560</b>	<b>9,857</b>	
<b>Total Income</b>	<b>22,159</b>	<b>7,056</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>11</b>
Other Income Deductions (426)	0	0	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>22,159</b>	<b>7,056</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	9,203	11,117	<b>13</b>
Amortization of Debt Discount and Expense (428)	1,135	5,166	<b>14</b>
Amortization of Premium on Debt--Cr. (429)			<b>15</b>
Interest on Debt to Municipality (430)	0	0	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)			<b>18</b>
<b>Total Interest Charges</b>	<b>10,338</b>	<b>16,283</b>	
<b>Net Income</b>	<b>11,821</b>	<b>(9,227)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,892	12,119	<b>19</b>
Balance Transferred from Income (433)	11,821	(9,227)	<b>20</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>14,713</b>	<b>2,892</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INTEREST AND DIVIDEND INCOME	8,497	4
<b>Total (Acct. 419):</b>	8,497	
<b>Miscellaneous Nonoperating Income (421):</b>		
MISC. NONOPERATING INCOME	63	5
<b>Total (Acct. 421):</b>	63	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	94,248	0	0	0	<b>94,248</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>94,248</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>94,248</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,176,584	1,171,884	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	229,453	206,213	<b>2</b>
<b>Net Utility Plant</b>	<b>947,131</b>	<b>965,671</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	158,954	178,643	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>158,954</b>	<b>178,643</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	28	791	<b>8</b>
Temporary Cash Investments (132)	101,633	108,107	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	5,166	3,714	<b>11</b>
Other Accounts Receivable (143)	2,137	6,742	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	52,141	53,644	<b>14</b>
Materials and Supplies (150)	3,904	2,667	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>165,009</b>	<b>175,665</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	1,135	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>0</b>	<b>1,135</b>	
<b>Total Assets and Other Debits</b>	<b>1,271,094</b>	<b>1,321,114</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	471,660	471,660	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	14,713	2,892	<b>23</b>
<b>Total Proprietary Capital</b>	<b>486,373</b>	<b>474,552</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	154,762	240,980	<b>26</b>
<b>Total Long-Term Debt</b>	<b>154,762</b>	<b>240,980</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	1,900	2,015	<b>28</b>
Payables to Municipality (233)	53,249	12,854	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	21,307	<b>31</b>
Interest Accrued (237)	5,423	3,417	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>60,572</b>	<b>39,593</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	569,387	565,989	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>1,271,094</b>	<b>1,321,114</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	1,176,584	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)					<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>1,176,584</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	229,453	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>229,453</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>947,131</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	206,213				<b>206,213</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	22,926				<b>22,926</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	454				<b>454</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>23,380</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,380</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	140				<b>140</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>140</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>140</b>	<b>19</b>
<b>Balance End of Year</b>	<b>229,453</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>229,453</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.00%					<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	3,904	2,667	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>3,904</b>	<b>2,667</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
\$325,000 BAN Debt Discount	1,135	428	0	1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	471,660	1
<b>Changes during year (explain):</b>		2
<b>Balance end of year</b>	<b>471,660</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Other Long-Term Debt (224)</b>					
ROYAL BANK	11/15/1999	02/15/2004	4.75%	1,017	<b>1</b>
STATE TRUST FUND LOAN	04/26/2000	03/15/2020	6.00%	152,757	<b>2</b>
Royal Bank	04/23/1997	04/23/2002	10.00%	988	<b>3</b>
<b>Total for Account 224</b>				<b>154,762</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	21,307	1
<b>Accruals:</b>		
Charged water department expense	23,703	2
Charged electric department expense		3
Charged sewer department expense	176	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>23,879</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	44,022	6
Social Security taxes	1,036	7
PSC Remainder Assessment	128	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>45,186</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
Royal Bank	15	106	106	15	3
Banc One \$85,000 BAN	2,231	1,297	3,528	0	4
Banc One \$325,000 BAN	1,171	2,342	3,513	0	5
STATE TRUST FUND LOAN \$152,757		5,400		5,400	6
ROYAL BANK (TRUCK)		58	50	8	7
<b>Subtotal</b>	<b>3,417</b>	<b>9,203</b>	<b>7,197</b>	<b>5,423</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>3,417</b>	<b>9,203</b>	<b>7,197</b>	<b>5,423</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	565,989	0	0	0	0	<b>565,989</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services						<b>0</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
CDBG GRANT	3,398					<b>3,398</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>569,387</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>569,387</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	158,954	2
<b>Total (Acct. 124):</b>	<b>158,954</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	5,166	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>5,166</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
ELECTRICITY, HOOK UP FEES, ETC.	2,137	11
<b>Total (Acct. 143):</b>	<b>2,137</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM GENERAL	18,847	12
DUE FROM TIF	33,294	13
<b>Total (Acct. 145):</b>	<b>52,141</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE		16
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO GENERAL	8,048	17
DUE TO SEWER	45,201	18
<b>Total (Acct. 233):</b>	<b>53,249</b>	
<b>Other Deferred Credits (253):</b>		
NONE		19
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	1,174,234	0	0	0	<b>1,174,234</b>	<b>1</b>
Materials and Supplies	3,285	0	0	0	<b>3,285</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	217,833	0	0	0	<b>217,833</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	567,688	0	0	0	<b>567,688</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>391,998</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>391,998</b>	
Net Operating Income	13,599	0	0	0	<b>13,599</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>3.47%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.47%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	471,660	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	8,802	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>480,462</b>	
<b>Net Income</b>		
Net Income	11,821	5
<b>Percent Return on Proprietary Capital</b>	<b>2.46%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-18)

Increase in A/C #233 Due to Sewer relates to loan payment made by Sewer Utility.

Decrease in Other Accounts Receivable A/C #143 is due to an amount receivable from Restwood in 1999.

Per review response:

The \$18,847 reported in account 145 is comprised of additional tax equivalent charges of \$921, reimbursement of '99 4th quarter payroll expenses paid twice in the amount of \$5,764 and special assessments and other tax roll items totaling \$12,162.

\$8,048 reported in account 233 is made up of \$2,610 overpayment of hydrant rent, allocation of insurance costs of \$1,457 and \$3,981 of payroll expenses paid by the general fund during the 4th quarter of '00.

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### Signature Page (Page ii)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

Village Board  
Village of Avoca  
Avoca, Wisconsin    53506-0188

We have compiled the accompanying prescribed Municipal Utility Annual Report of the Village of Avoca Water Utility as of December 31, 2000, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with generally accepted accounting principles.

This report is intended solely for the information and use of the management of the Village of Avoca and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

October 18, 2001

Ms. Doris Kienitz, Clerk-Treasurer  
Avoca Municipal Water Utility  
P.O. Box 188  
Avoca, WI 53506-0188

2000 Analytical Review DWCCA-280-PJL

Dear Ms. Kienitz:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. As directed in the head notes of the Balance Sheet End-of-Year Account Balances schedule on page F-18, please provide a more detailed description of the \$18,847 reported in Account 145 and the \$8,048 reported in Account 233 and follow this procedure in the future. Please also note that anytime there is not enough room for the explanation on the Particulars line, a schedule footnote should be added to provide further room for explanation.
2. During our review, we noted 210 services in use reported in the Water Services schedule and 260 customers reported on page W-2. Please confirm that there are a significant number of services with multiple customers per service.
3. During our review, we noted the percent of water losses for your water utility was 72 percent in 1999 and 69 percent in 2000. These losses are in excess of the Wis. Admin. Code § PSC 185.85(4) ceiling of 25 percent for Class D water utilities. Our objective is to offer our assistance in determining the reason(s) for your high water losses and lend our support to acquire the resources to correct the problem.

Managing water losses is a project that might require some changes in your utility operations, planning, and resource allocations. Perhaps you already have a plan or have budgeted resources to reduce your water losses. If so, please send or email us within the next 30 days a copy of your plan and/or information identifying the additional resources dedicated to addressing water losses.

If you do not have a plan, please refer to Attachment A included with this letter. This provides practical steps to address water losses. After consideration of these steps, please send or email us within the next 60 days a copy of a plan to address your water losses. If your utility does not own leak detection equipment, many consultants offer leak detection services. Another resource is the Wisconsin Rural Water Association (WRWA)

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**FINANCIAL SECTION FOOTNOTES**

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that offers leak detection assistance to water utilities. You may call WRW at (715) 344-7778. Commission staff is also available to provide further information or technical advice. If you have questions, please call Peter Feneht who may be reached at (608) 266-5614. Email water loss plans to fenehp@psc.state.wi.us and indicate in your response to the review letter that you have (or will) comply.

4. During our review, we noted that while there is \$706 reported in Account 690, Uncollectible Accounts on page W-5, the same amount was not deducted from the Revenues Subject to Wisconsin Remainder Assessment on line 5 of page F-4. Please note that in the future uncollectible accounts can be deducted on page F-4.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 60 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\280.doc

Enclosure

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Reply received 10/23/01:

-----Original Message-----

From: Chad Freymiller [mailto:chadf@johnsonblock.com]

Sent: Tuesday, October 23, 2001 3:24 PM

To: leegep

Subject: Avoca Municipal Water Utility

This information was requested to complete the 2000 analytical review of the Avoca Municipal Water Utility.

1. The \$18,847 reported in account 145 is comprised of additional tax equivalent charges of \$921, reimbursement of '99 4th quarter payroll expenses paid twice in the amount of \$5,764 and special assessments and other tax roll items totaling \$12,162.

\$8,048 reported in account 233 is made up of \$2,610 overpayment of hydrant rent, allocation of insurance costs of \$1,457 and \$3,981 of payroll expenses paid by the general fund during the 4th quarter of '00.



## FINANCIAL SECTION FOOTNOTES

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~~expenses paid by the general fund during the 4th quarter of 00.~~

2. There are a number of services with multiple customers. The mobile home park has numerous users of the one existing service.

3. The Village is trying to determine where leaks exist and fix them. The Village has contracted with outside consultants to assist in locating and fixing leaks in order to reduce water losses.

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	93,402	1
<b>Total Sales of Water</b>	<b>93,402</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	328	2
Other Water Revenues (474)	518	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>846</b>	
<b>Total Operating Revenues</b>	<b>94,248</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	15,544	5
General Operating Expenses (680-690)	18,476	6
<b>Total Operation and Maintenance Expenses</b>	<b>34,020</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	22,926	7
Amortization Expense (404)		8
Taxes (408)	23,703	9
<b>Total Other Operating Expenses</b>	<b>46,629</b>	
<b>Total Operating Expenses</b>	<b>80,649</b>	
<b>NET OPERATING INCOME</b>	<b>13,599</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	249	7,494	44,278	4
Commercial	11	2,204	7,938	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>260</b>	<b>9,698</b>	<b>52,216</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		40,364	8
Other Sales to Public Authorities (464)	7	161	822	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>268</b>	<b>9,859</b>	<b>93,402</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	40,364	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>40,364</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	328	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>328</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	518	7
<b>Other (specify):</b>		
NONE		8
<b>Total Other Water Revenues (474)</b>	<b>518</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	8,180	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	990	3
Chemicals (630)	1,214	4
Supplies and Expenses (640)	2,755	5
Repairs of Water Plant (650)	1,699	6
Transportation Expenses (660)	706	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>15,544</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	5,554	8
Office Supplies and Expenses (681)	4,629	9
Outside Services Employed (682)	3,073	10
Insurance Expense (684)	1,457	11
Employees Pensions and Benefits (686)	2,565	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	648	14
Uncollectible Accounts (690)	550	15
<b>Total General Operating Expenses</b>	<b>18,476</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>34,020</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		22,715	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		176	2
<b>Net property tax equivalent</b>		<b>22,539</b>	
Social Security		1,036	3
PSC Remainder Assessment		128	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>23,703</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Iowa				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.201160				3
County tax rate	mills		5.556580				4
Local tax rate	mills		6.736570				5
School tax rate	mills		12.050800				6
Voc. school tax rate	mills		1.807620				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.352730</b>				10
Less: state credit	mills		1.479770				11
<b>Net tax rate</b>	mills		<b>24.872960</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.736570</b>				14
<b>Combined School Tax Rate</b>	mills		<b>13.858420</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>20.594990</b>				17
<b>Total Tax Rate</b>	mills		<b>26.352730</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.781513</b>				19
<b>Total tax net of state credit</b>	mills		<b>24.872960</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>19.438531</b>				21
Utility Plant, Jan. 1	\$	1,171,884	1,171,884				22
Materials & Supplies	\$	2,666	2,666				23
<b>Subtotal</b>	\$	<b>1,174,550</b>	<b>1,174,550</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>1,174,550</b>	<b>1,174,550</b>				26
Assessment Ratio	dec.		0.994900				27
<b>Assessed Value</b>	\$	<b>1,168,560</b>	<b>1,168,560</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>19.438531</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>22,715</b>	<b>22,715</b>				30
Tax Equivalent per 1994 PSC Report	\$	14,225					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>22,715</b>					34



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	50		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	69,896		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>69,946</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	31,441		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	26,855		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>58,296</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,170		23
<b>Total Water Treatment Plant</b>	<b>1,170</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	5,183		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			50	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			69,896	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>69,946</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			31,441	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			26,855	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>58,296</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,170	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>1,170</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			5,183	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	172,345		26
Transmission and Distribution Mains (343)	541,945	2,022	27
Fire Mains (344)	0		28
Services (345)	190,192	1,248	29
Meters (346)	17,680	1,108	30
Hydrants (348)	104,196	462	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,031,541</b>	<b>4,840</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	10,931		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>10,931</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,171,884</b>	<b>4,840</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,171,884</b>	<b>4,840</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			172,345 26
Transmission and Distribution Mains (343)			543,967 27
Fire Mains (344)			0 28
Services (345)			191,440 29
Meters (346)	140		18,648 30
Hydrants (348)			104,658 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>140</b>	<b>0</b>	<b>1,036,241</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			10,931 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>10,931</b>
<b>Total utility plant in service directly assignable</b>	<b>140</b>	<b>0</b>	<b>1,176,584</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>140</b>	<b>0</b>	<b>1,176,584</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,004	3,004	1
February			2,873	2,873	2
March			3,187	3,187	3
April			3,871	3,871	4
May			2,151	2,151	5
June			1,756	1,756	6
July			1,978	1,978	7
August			2,610	2,610	8
September			2,811	2,811	9
October			2,832	2,832	10
November			2,790	2,790	11
December			2,993	2,993	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>32,856</b>	<b>32,856</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				147	13
Less: Other utility use				500	14
Other utility use explanation: Fire department & street use.					15
Water pumped into distribution system				32,209	16
Less: Water sold				9,859	17
Losses and unaccounted for				22,350	18
Percent unaccounted for to the nearest whole percent (%)				69%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss: Utility is trying to locate and fix leaks.					20
Maximum gallons pumped by all methods in any one day during reporting year				211	21
Date of maximum: 4/1/2000					22
Cause of maximum: Flushing hydrants					23
Minimum gallons pumped by all methods in any one day during reporting year				43	24
Date of minimum: 5/1/2000					25
Total KWH used for pumping for the year				58,883	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL 5TH & MARKET	1	110	10	360,000	Yes	1

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification	1	2	1
Location	WELL # 1	WELL # 2	2
Purpose	S	P	3
Destination	D	D	4
Pump Manufacturer	DOERING	PEERLESS	5
Year Installed	1910	1983	6
Type	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	58	300	8
Pump Motor or Standby Engine Mfr	G.E.	U.S. MOTOR	10
Year Installed	1946	1983	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	3	30	13

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26



**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	2	WELL # 1-INACTIVE	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	4
			5
Year constructed	1985	1910	6
			7
Primary material (earthen, steel, concrete, other)	OTHER	OTHER	8
			9
Elevation difference in feet (See Headnote 3.)	150	92	10
Total capacity in gallons	150,000	37,800	11
<b>WATER TREATMENT PLANT</b>			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
Filters, type (gravity, pressure, other, none)	NONE		17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5000		19
			20
Is a corrosion control chemical used (yes, no)?	N		21
			22
Is water fluoridated (yes, no)?	N		23
			24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	5,317	0	0	0	5,317
M	D	6.000	11,769	0	0	0	11,769
M	D	8.000	16,319	0	0	0	16,319
M	D	10.000	2,300	0	0	0	2,300
<b>Total Within Municipality</b>			<b>35,705</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,705</b>
<b>Total Utility</b>			<b>35,705</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,705</b>

1  
2  
3  
4

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	5	0	0	0	5		1
M	0.750	134	0	0	0	134		2
M	1.000	146	0	0	0	146	77	3
M	1.500	1	0	0	0	1		4
M	4.000	1	0	0	0	1		5
<b>Total Utility</b>		<b>287</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>287</b>	<b>77</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	249	12	2	0	259	17	1
1.500	2	1	0	0	3	0	2
2.000	1	0	0	0	1	0	3
<b>Total:</b>	<b>252</b>	<b>13</b>	<b>2</b>	<b>0</b>	<b>263</b>	<b>17</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	236	16	0	2	0	5	259	1
1.500	0	3	0	0	0	0	3	2
2.000	1	0	0	0	0	0	1	3
<b>Total:</b>	<b>237</b>	<b>19</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>5</b>	<b>263</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	59				59	2
<b>Total Fire Hydrants</b>	<b>59</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	57
Number of distribution system valves end of year:	60
Number of distribution valves operated during year:	32

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operating Revenues - Sales of Water (Page W-02)

Increase in revenues relates to new rate case.

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### Water Operation & Maintenance Expenses (Page W-05)

Water Utility purchased fewer supplies in 2000 A/C #640.

Utility repaired several mains in 1999, fewer in 2000 A/C #650.

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### Water Utility Plant in Service (Page W-08)

Per Review of CDBG grant additional costs were allocated as follows:

\$ 462 for Hydrants

\$1,248 for Services

\$2,022 for Mains

This was a final allocation of costs. Statistical schedules were updated in 1999.

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